

[First Reprint]

**ASSEMBLY, No. 3113**

---

**STATE OF NEW JERSEY**  
**211th LEGISLATURE**

---

INTRODUCED JUNE 21, 2004

**Sponsored by:**

**Assemblywoman LORETTA WEINBERG**

**District 37 (Bergen)**

**Co-Sponsored by:**

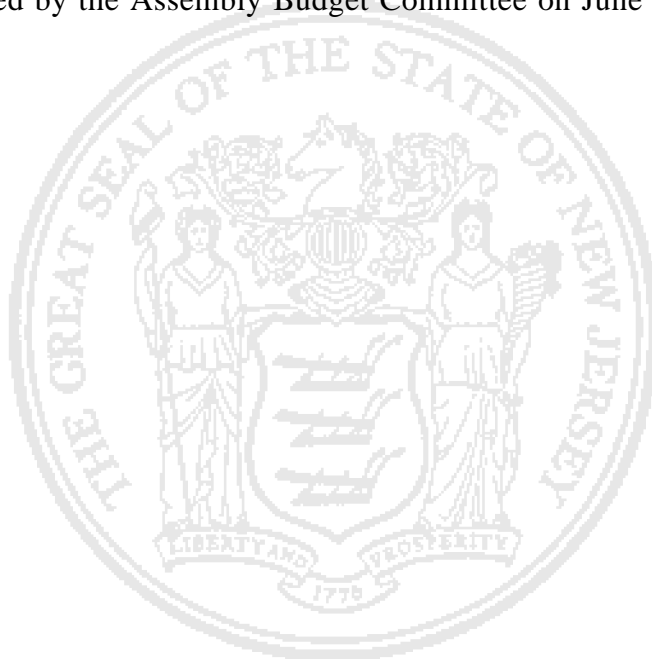
**Senator Lesniak**

**SYNOPSIS**

Increases the cigarette tax by 35 cents per pack.

**CURRENT VERSION OF TEXT**

As reported by the Assembly Budget Committee on June 21, 2004, with amendments.



**(Sponsorship Updated As Of: 6/25/2004)**

1 AN ACT concerning the taxation of cigarettes, amending and  
2 supplementing P.L.1948, c.65.

3

4 **BE IT ENACTED** by the Senate and General Assembly of the State  
5 of New Jersey:

6

7 1. Section 301 of P.L.1948, c.65 (C.54:40A-8) is amended to read  
8 as follows:

9 301. Tax imposed; rate. A tax is hereby imposed on the sale, use  
10 or possession for sale or use within this State of all cigarettes at the  
11 rate of [~~\$0.1025~~] <sup>1</sup>[~~\$0.125~~] \$0.12<sup>1</sup> for each cigarette.

12 (cf: P.L.2003, c.115, s.1)

13

14 2. (New section) a. Each retail licensee under P.L.1948, c.65  
15 (C.54:40A-1 et seq.), shall, on or before the first day of the second  
16 month after the effective date of P.L. , c. (now pending before the  
17 Legislature as this bill), file a return under oath or certified under the  
18 penalties of perjury with the director on forms furnished by the  
19 director, showing the amount of cigarettes in the retail licensee's  
20 possession in the State at 12:01 a.m. on the effective date of P.L. ,  
21 c. (now pending before the Legislature as this bill), and shall at the  
22 time of filing that return pay the tax to the director. Failure to obtain  
23 such forms shall not be an excuse for the failure to make a return  
24 containing the information required by the director.

25 b. Notwithstanding the provisions of section 401 of P.L.1948,  
26 c.65 (C.54:40A-11) to the contrary, each licensed distributor and  
27 wholesale dealer under P.L.1948, c.65 (C.54:40A-1 et seq.), shall, on  
28 or before the first day of the second month after the effective date of  
29 P.L. , c. (now pending before the Legislature as this bill), file a  
30 return under oath or certified under the penalties of perjury with the  
31 director on forms furnished by the director, showing the amount of  
32 cigarettes in the dealer's or wholesaler's possession in the State at the  
33 close of business prior to the effective date of P.L. , c. (now  
34 pending before the Legislature as this bill). An amount of tax shall be  
35 due equal to the additional tax on the number of cigarettes bearing  
36 stamps, and unaffixed stamps on hand. Each licensed distributor and  
37 wholesale dealer shall at the time of filing that return pay the tax to the  
38 director. Failure to obtain such forms shall not be an excuse for the  
39 failure to make a return containing the information required by the  
40 director.

41

42 3. This act shall take effect July 1, 2004.

**EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.**

**Matter underlined thus is new matter.**

**Matter enclosed in superscript numerals has been adopted as follows:**

**<sup>1</sup> Assembly ABU committee amendments adopted June 21, 2004.**